

JAIL PLANNING & OPERATIONS PERFORMANCE AUDIT



King County

Presented to
the Metropolitan King County Council
Government Accountability and Oversight Committee
by the
County Auditor's Office

Cheryle A. Broom, King County Auditor
Ron Perry, Deputy County Auditor
Bob Thomas, Senior Principal Management Auditor
Valerie Whitener, Senior Principal Management Auditor
Elizabeth DuBois, Principal Management Auditor

Report No. 2010-04
December 7, 2010



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MEMORANDUM

DATE: December 7, 2010

TO: King County Councilmembers

FROM: Cheryle Broom, ^{CA} County Auditor

SUBJECT: Jail Planning and Operations Performance Audit

Attached is our final report of King County's Jail Planning and Operations Performance Audit of secure adult detention. This report contains extensive information, recommendations, and policy options for consideration by the council and the executive to assist in making decisions about the county's jails now and into the future.

The audit objectives reviewed three inter-related areas managed by the Department of Adult and Juvenile Detention (DAJD):

1. Inmate population forecasting and strategic financial, capital and business planning;
2. Contracting with the cities and state for use of the county's jail beds, including fees and rates for jail services; and
3. Jail operations and staffing.

While the report presents the impact of some problems that have occurred in the past, it focuses primarily on a range of options for the future that include better forecasting, more efficient operations, maximizing jail capacities, and close partnering with the cities to achieve affordable rates that are competitive with other jurisdictions. These options are aimed at improving efficiency and enhancing revenues.

Audit staff reviewed the draft findings with DAJD leadership and staff for technical input, and shared the proposed final report with the County Executive so that he would have the opportunity to present an official response. That response, in its entirety, is appended to the report. The proposed final report was also shared with the council for consideration of the audit's policy-related recommendations. We appreciate DAJD's cooperation during this audit process.

CB:VW:yr

Attachment: Jail Planning and Operations Performance Audit

Jail Planning and Operations Performance Audit



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Executive Summary

Jail costs are continuing to rise while the inmate population has declined substantially. At the same time, the county is at risk of losing revenue if cities continue to reduce their use of the county's excess jail beds. Our report indicates how this risk can be mitigated, and how the county can increase its revenues and lessen the burden on county taxpayers, if the goal of reducing jail costs can be achieved.

Options contained in this report have a wide range of *potential* cost impacts in the millions of dollars, achieved through operational efficiencies and additional jail revenue. We identify a range of options to explore to achieve substantial cost savings, and we encourage jail management and staff to offer other ideas.

The key recommendation of this report envisions collaboration of county policy-makers and leadership, and continued engagement with the cities of King County to provide affordable inmate housing in the county's jails. Overall, the audit suggests that a comprehensive strategic and financial plan for jails is needed to ensure the county is managing the jails in an operationally sound and financially sustainable manner. Such a plan should provide a range of alternatives to consider as well as estimates of their potential fiscal impacts.

Introduction

Audit Scope:

This study evaluated the Department of Adult and Juvenile Detention's (DAJD) strategic, financial, and capital plans and analyses in response to projected changes in the adult inmate population and on planned use of existing and future jail capacity.

The three main components of our analysis were the population forecast, how the county contracts and sets fees for jail services, and operational costs and efficiencies.

The County's Challenge:

The county's goal has been to accurately forecast and budget for the jail population to be served, when possible assist other jurisdictions that need jail beds, charge these jurisdictions a fair price to recoup costs, and ensure that the county will have enough beds to serve its own immediate and future needs.

Balancing these goals has proven to be a difficult task, as events over the past several years have demonstrated.

Context for Performance Audit

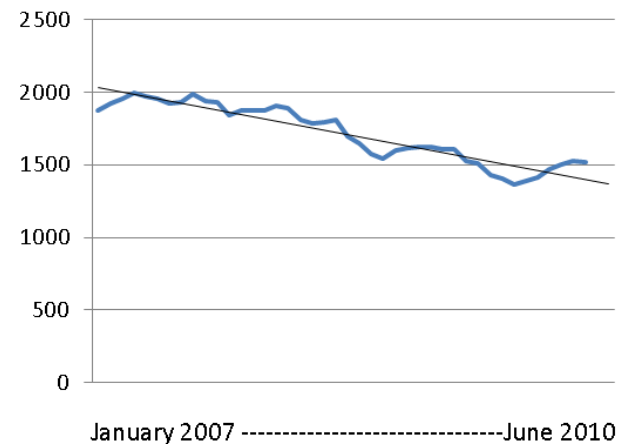
“Criminal Justice agencies present challenges for public safety system in 2011 County Budget” *

County elected officials are seeking ways to avoid reducing vital services by first finding savings through efficiencies.

*Council website headline, 2010

Over the past few years the county-responsible inmate population has been declining

**County-Responsible Inmate Population
(Secure ADP minus DOC and cities)**



Strategies to Be Cost-Effective During a Population Decline

Scale back operations *and/or* *Contract to fill beds*

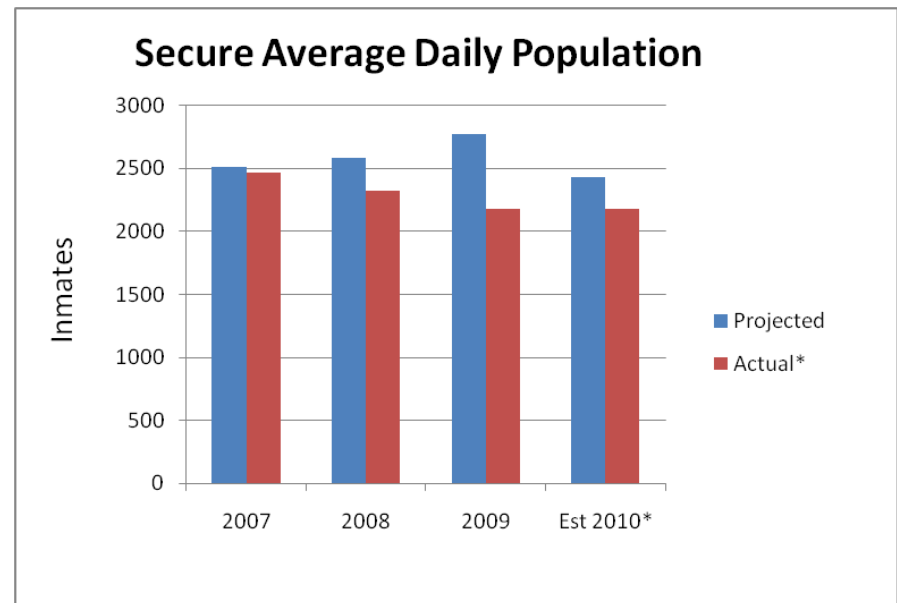
- | | |
|--|---|
| <ul style="list-style-type: none">• May be difficult to maintain unit costs (e.g., cost per inmate per day) because costs cannot be reduced proportionally with the population decline.• But some scaling back is feasible. Main example is closing some housing units and thereby reducing staffing costs. | <ul style="list-style-type: none">• Partner with other jurisdictions (cities and state) to maintain use of beds at a level that is most cost-effective.• Obtain a fair allocation of costs (full cost recovery if possible) so that users of the jail facilities pay the same unit cost. |
|--|---|

It Is also Important to Have a Realistic Inmate Population Forecast

- For setting the next year's budget, including the number of full-time employees (FTE) that will be needed to staff the jails.
- For estimating jail capacity utilization, which can guide decisions on how many jail beds to contract out.
- For setting jail fees (e.g., maintenance day charge, booking fee) for contracting jurisdictions.
- For accurately estimating revenues from jail contracts and for maximizing cost recovery.
- For future jail capacity planning – How many jail beds will the county need over time?

Year-to-Year Population Forecasts Have Been Off Target

- From 2007, each year the forecast for the next year has assumed growth, but the experience has been population decline, or until recently, a leveling off.
- Example: The forecast for 2009 assumed a growth from 2008 of 447 in the total secure population, but there was actually a decline of 145 -- for a difference of 592.



*The year-to-year forecasts included all secure inmates: county, cities, and Washington State Department of Corrections (DOC) combined.

Two Major Impacts of the Forecasting Problem

- County continued to warn cities that capacity for contract beds would continue to diminish, ending the ability of the county to contract beyond 2012 (until changing course in 2010 with a 2016 contract extension offer).
- Budgeting and operational planning assumed a higher-than-realized inmate population.

Meanwhile, the County Has Not Recovered Full Costs From Its Jail Contracts

Cities

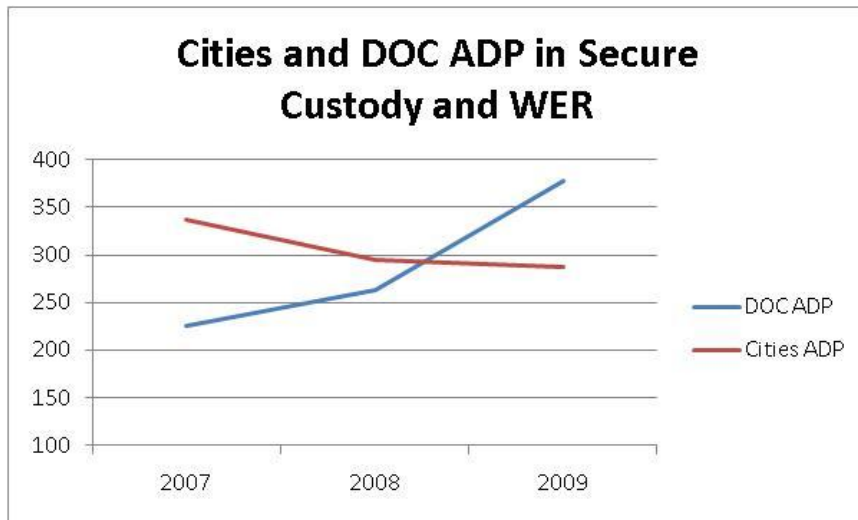
- Data for setting unit costs in original 2002 fee structure quickly became outdated and inaccurate.
- As the overall secure inmate population fell after 2007, costs per inmate went up, but were not reflected adequately in the fees charged.
- There is no “look back” provision in any version of the cities contract to ensure that each party has paid its fair share. Cities could be overcharged or undercharged.

Department of Corrections

- In 2004 the county indicated to DOC that it would not have the fiscal capacity to continue to house state inmates unless the county received compensation.
- However, the negotiated amount charged DOC has not been achieving full cost recovery.
- DOC is charged lower fees than the cities, yet its bed utilization has increased while the cities’ has decreased.

Example of DOC Rate Issue

DOC inmate population has been going up while cities' inmate population has been going down.



Why has this been a problem?

- ✓ On the basis of revenue divided by average daily population (ADP), the DOC contract yields only about **51%** of what the county receives from the cities.*
- ✓ The county is now housing more inmates that generate less revenue.

*Based on 2007-2009 data, and crediting DOC for the 30 work release beds they provide for county inmates. Compares revenue from DOC divided by ADP to revenue from all cities divided by ADP.

Financial Impact on County

The combined effects of problems with the cities contracting method and the lower DOC rate, exacerbated by a growing proportion of DOC inmates, are that the county has not achieved full cost recovery.

The approximate magnitude of these effects, in terms of foregone revenue in millions of dollars, is:*

2007	\$4.0
2008	\$5.9
2009	<u>\$9.1</u>
	\$19.0 million

*These estimates are based on applying the DOC's and cities' percentages of full costs to be recovered per the current methodology and comparing them to actual costs recovered. Most (85%) of the \$19 million was due to the DOC rate.

Current Approach

Extension of city contracts to 2016 and the County Executive proposal for a further extension to 2020 assume a reduction in DOC Average Daily Population (ADP) down to 100 in order to accommodate more city inmates.

- *This would mitigate the impact of the low DOC rate but does not eliminate the problem.*

The approach to accommodating city inmates further into the future can help achieve economies of scale. Eventually operating at full capacity through contracting could fulfill one of the main strategies for achieving cost-effectiveness when the county-only population is below capacity.

- *Success of this approach depends on cities being willing, over the long term, to pay the higher costs based on the new full cost recovery method; or*
- *That the county lower its operating costs through efficiencies, making contracting with the county more attractive.*
- *Success also depends on having reliable and updated inmate population forecasts.*

Best Case / Worst Case Scenarios

Best Case

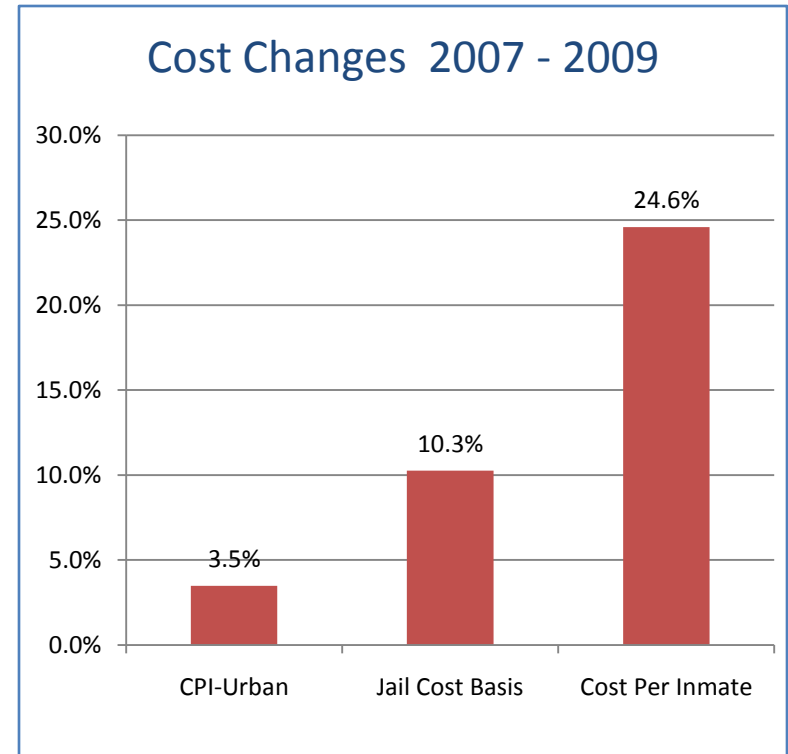
- County can operate jails relatively efficiently at any population level.
 - Unit costs do not go up as population declines
- County can be indifferent to the degree that it contracts with other government entities.

Worst Case

- Unit costs go up as population declines, and the jails lose the advantages that come with economies of scale.
- County loses contract revenue due to high costs or must provide heavy subsidies to maintain use of current capacity.

Recent Years' Experience

- ✓ From 2007 to 2009 the cost basis for jail contracting has increased 10.3% (from \$119 million to \$131 million*) while Consumer Price Index (CPI) inflation has increased 3.5%.
- ✓ Meanwhile, the jail population declined, and the annual cost per inmate changed from \$47K to \$58K, a nearly 25% increase.



*\$131 million excludes King County Corrections Guild retroactive interest arbitration award.

Status of Cities' Contracts

- 24 of 36 previously contracting cities have signed a new contract effective to 2016.
- Cities are not committed to use the county beds and are seeking other, lower cost alternatives, including potentially contracting for beds at SCORE (the new South Correctional Entity opening late 2011 or 2012).
- There are particular concerns over a booking fee ***in addition*** to the daily maintenance fee. For 2010, cities with extended contracts either pay **\$289** or **\$342** per booking, depending on whether they do their own pre-trial screening.

“If the King County Interlocal Agreement amendment is approved, new bed rates will start in November. It is hoped that the City can limit the potential cost increase at King County as early as 2012 by contracting with SCORE once its facility is open.”*

“Staff anticipates that using Snohomish County as both our booking facility and our facility for sentenced and pre-disposition prisoners should dramatically reduce our usage of the King County Jail.”**

*City of Bellevue Study Session, 4/19/2010

**City of Shoreline Staff Report, 9/13/2010

The Challenge Facing the County

- Currently there appear to be 1000 or more inmates (including about 350 city inmates housed **outside** of King County and about 400 State DOC inmates) the county could retain or attract to fill its capacity and obtain economies of scale.
- **However,** the SCORE facility and jails in other counties, are actively competing for many of the same inmates and are seeking bed commitments and multi-year contracts, while offering more competitive rates relative to King County's rates.

The Challenge Facing the County (continued)

- If the county cannot lower its costs, cities may send their inmates elsewhere and the county will lose revenue. This would exacerbate the county's current fiscal problems.
 - **For example, losing between 150 and 250 inmates could have an annual impact in the range of \$9 million to \$15 million if the jails cannot scale back operations.**
- The best solution, if the county wants to retain or enhance its role as a regional jail service provider, will probably require some combination of:
 - **Raising the rates charged to DOC**
 - **Making full use of capacity to achieve economies of scale**
 - **Lowering operating costs**

Issues to Consider Before Moving to Solutions

Inmate Population Forecast

- Recent years' forecasts have been far off target.
- We are lacking an analysis of the factors underlying the current trend.
- At some point the trend should return to the norm, and population levels will be driven by underlying demographic factors.

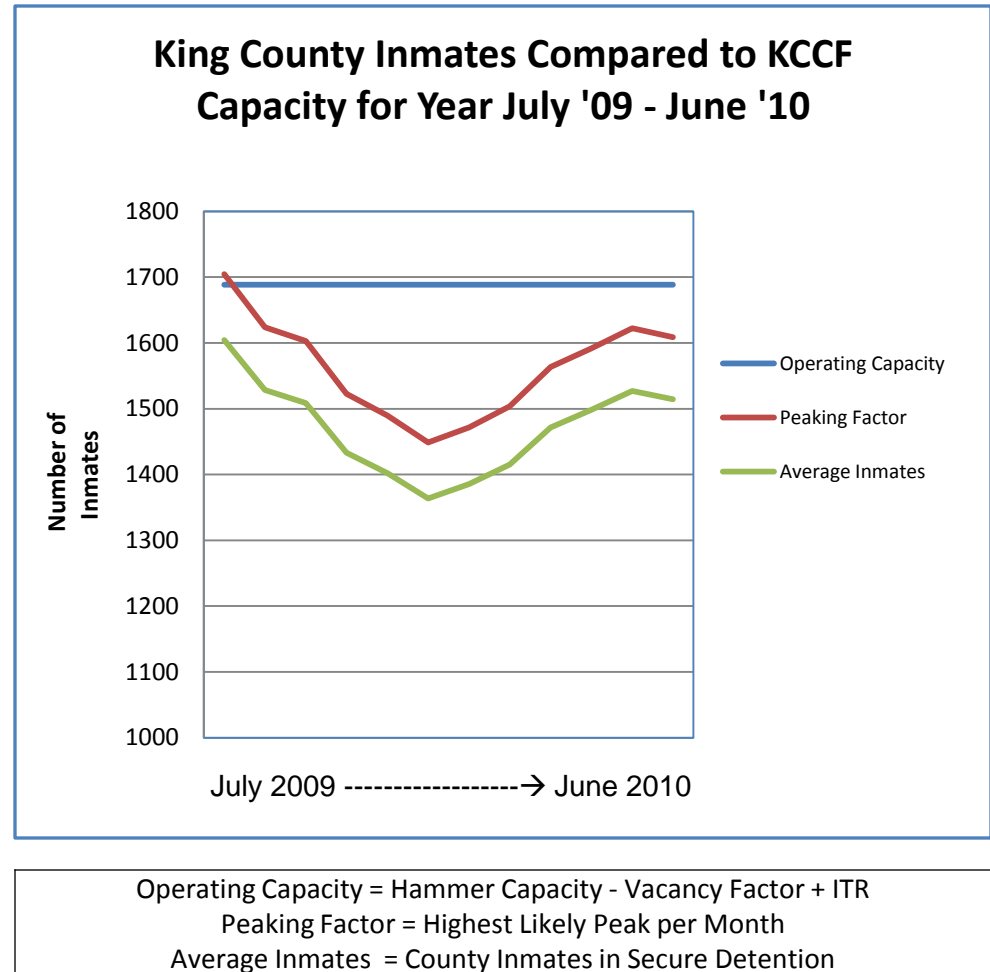
King County Jail Capacity

- There are presently twice as many jail beds as there are county-only inmates*, and more than enough beds to accommodate all city and DOC inmates.
- Capacity can further be increased by:
 - Changing the double-bunking policy at Maleng Regional Justice Center (MRJC); and/or
 - Building up to four new housing units at MRJC when needed in the future.

*I.e., Total secure population minus city and state inmates = county-only.

Population and Capacity in Perspective

Due to the drop off in population, the number of county inmates (excluding city and DOC inmates) has been lower than the capacity at the King County Correctional Facility (KCCF) alone.



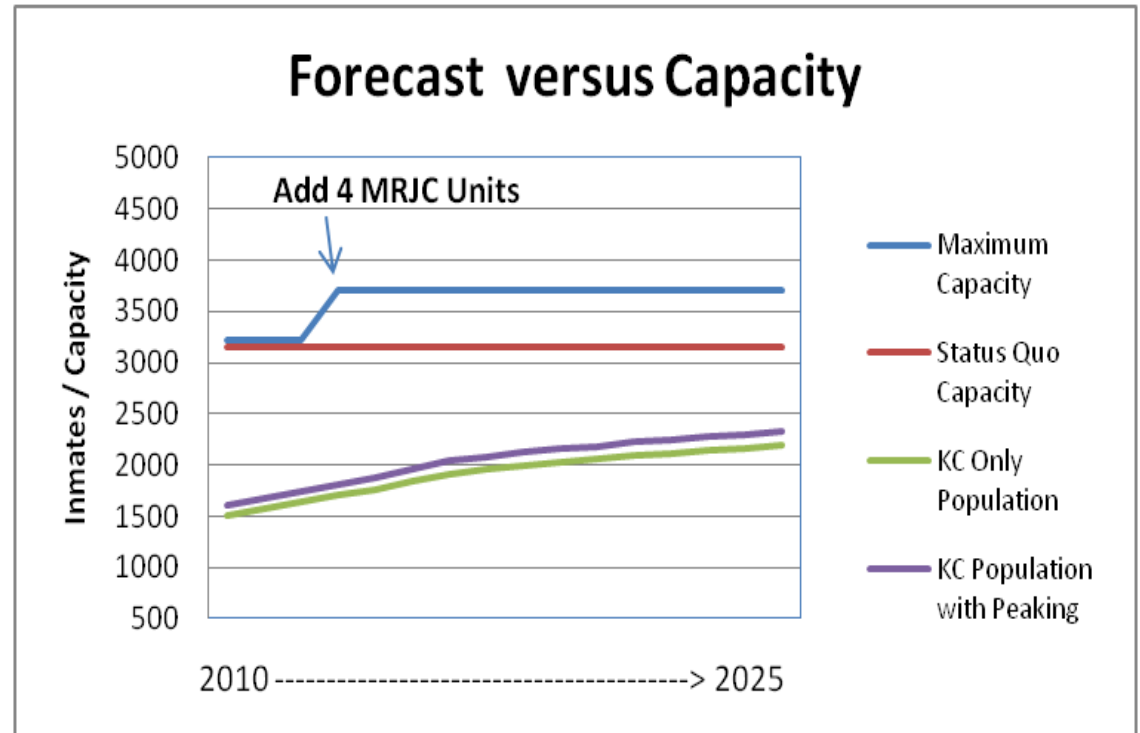
A Re-look at the County's Capacity for Contracting Jail Beds

Maximum capacity includes:

- Adding 4 housing units in 2013.
- Increasing double bunking at MRJC from 80% to 90% in general population units.

Peaking factor recognizes that actual daily population may exceed average population.

Forecast in chart assumes resumption of Forecast Model Growth Rate.



Based on auditor's office recalculation of DAJD sensitivity analysis growth estimate, using mid-2010 county-only population as the starting point.

Would Adding 4 New Housing Units at MRJC Be Cost Effective?

- **Yes, when the population level warrants adding capacity. Based on preliminary construction cost and financing estimates, and assuming no change in current operations:***
 - Adding units when needed could reduce the MRJC cost per inmate by 12% to 14%, and
 - Reduce the overall jail system's cost per inmate by about 6%.

* 64 bed single bunking preference and applied vacancy factor.

Opportunities for Efficiencies/Lower Costs

- Past studies and planning efforts identified areas of possible cost savings in jail operations.
- Given current fiscal realities, emphasis should be on revisiting these areas.

Some key areas to revisit:

- ✓ *Reduce KCCF floor control staffing on 3rd shift*
- ✓ *Increase double bunking at MRJC and review staffing plan to achieve economies of scale*
- ✓ *Close housing units as inmate population declines*
- ✓ *Streamline operations in other areas, such as Intake/Transfer/Release (ITR)*

King County Correctional Facility

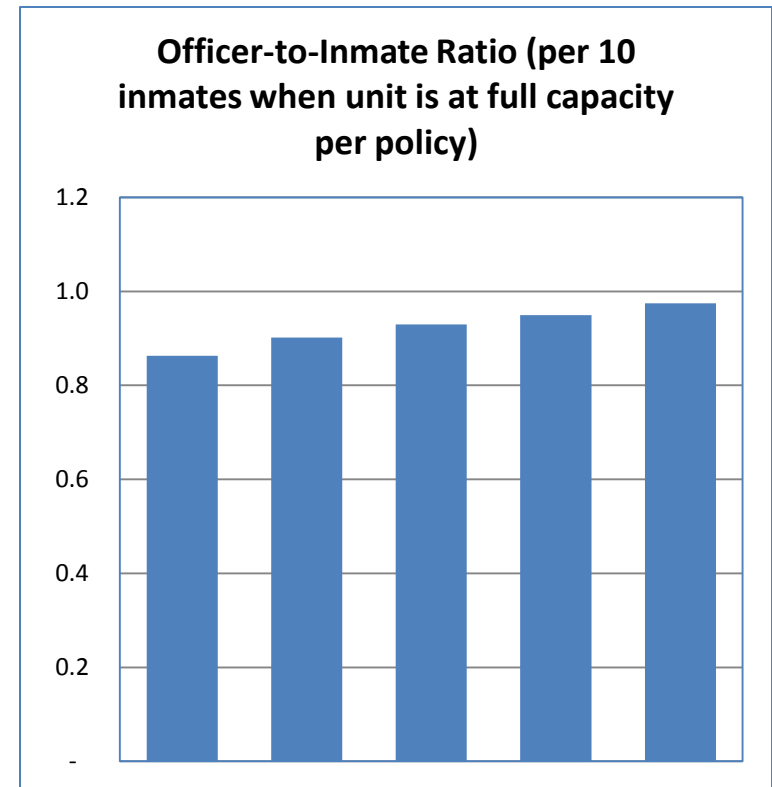
Floor Controls

- “The Integrated Security Project (ISP)... will give Central Control the ability to perform the communication and control functions that up until now only Floor Control can do.” (Adult Detention Operational Master Plan, June 2004, p. 132)
- **Alternative to consider:**
“Turn over Floor Control communication and control functions to Central Control on the third shift.” (OMP, p. 137)

- ✓ *The staffing costs associated with operating five floor controls on the 3rd shift are approximately \$900,000 per year.*
- ✓ *3rd shift officers would need duress alarms, and savings could be lower if fewer than five floors were affected or if an additional post in central control were needed.*

Double Bunking Costs at MRJC

- Jails usually double bunk in order to handle population increases and/or to lower costs by decreasing the staff-to-inmate ratio.
- At MRJC, the ratio of housing unit staff and activity officers increases per policy as more housing units are double bunked.
 - *This diminishes the efficiency benefit of having economy of scale.*



The first bar on the left is the ratio of housing unit and activity officers for standard housing units when single bunked. Bars to the right indicate double bunking more of the 11 general population housing units, in increments of 3-3-3-2.

Improving Efficiency of MRJC Housing Use

- Options to reduce costs
 - Operate fewer housing units by using more capacity
 - Change method for adding activity officers
 - Reduce double-bunking staffing costs
 - Raise capacity limits
- Annual savings from such changes range from \$500,000 to \$1.7 million.
- Activity officer staffing policy should be based on inmate population versus housing unit.

Savings examples using 2009 inmate populations

- ✓ ***Use unit capacity more fully while single bunking – would have saved \$530,000 last year***
- ✓ ***Double bunk without adding additional activity officers - \$918,000***
- ✓ ***House up to 80 inmates per unit without additional unit security officers - \$1.7 million***
- ✓ ***Increase double bunk capacity from 180% to 190% - \$1.5 million***

Inmate Intake, Transfer, and Release Functions Present Opportunity to Achieve Efficiencies

ITR Workload Indicators in Decline Since 2007

- Bookings and releases down approximately 20%*
- Inmate movements down 32%*
- Staffing levels have been nearly stable. Reduced two positions (1.7%) for same period of workload decline

ITR Processes and Workload Data

- DAJD is not monitoring certain key workload data for ITR
- Processes paper driven and staff intensive
 - possible redundancy
- Workload information for chain co-operative inmates not available
- Staffing plan based on workload is needed

* Annualized 2007-2010

- ***Staffing levels will not necessarily decline on a directly proportional basis to reductions in bookings and releases.***
- ***However, if DAJD could achieve a 10% reduction in costs, this would result in an approximate annual savings of \$1.2 million (10% of ITR budget of \$12.4 million).***

Other Areas of Jail Costs

- In addition to the facility security and ITR functions of the jails, there are other large cost centers that can be reviewed for possible savings.
- Note: Several potential cost savings mentioned in this report have focused on operationally sensitive areas. The 2004 OMP had an appropriate note of caution about cost-cutting in such areas:
 - *Jail is a serious business. It is easy to be alarmist about the risks of operating a jail - but the risks are real. One serious mistake can make all the cost cutting ideas contained in this document seem trivial and end up costing the county more than it saved. If costs are to be cut, they must be cut in a thoughtful way. (OMP June 2004, p8.)*

	In Millions *
Jail Health	\$19.9
Classification	\$4.0
KCCF and MRJC Management	\$10.2
Court Detail	\$7.3
DAJD Admin	\$7.4
County Admin	\$4.6
Offsetting Revenues	-\$2.2
	\$51.3

✓ Given the magnitude of the costs, even modest savings percentages in these areas could have a significant impact on the cost-per-inmate borne by county, city and state payers.

*Based on 2009 full cost model values inflated by 3% in 2010.

Achieving Efficiency Targets Could Make County Fees More Competitive

- The county potentially can achieve a competitive daily maintenance fee that would be attractive to cities and DOC.*
- This would involve some combination of the cost-saving opportunities identified in this report (and/or others identified by corrections management and staff),
- And operating at fuller capacity to take advantage of economies of scale.

*Both DOC and the cities would pay less than the cities are being charged now, but DOC would pay more than it is currently paying.

One Example of the Impact of Efficiencies

The same \$119 Daily Maintenance Fee as now* but with no additional booking fee and still charging full cost recovery could be achieved by:

- **Serving the same jail population level as in 2007,**
- **Having only one low contract rate, and**
- **A 6.5% cost reduction.****

*Based on 2009 updated full cost model inflated to 2010.

**Applied only to the cost for daily maintenance and booking.

Potential Impacts of Achieving Target

- **Loss of revenue could be avoided.**
 - Losing between 150 and 250 inmates could have an annual impact in the range of \$9 million to \$15 million if the jails cannot scale back operations.
- **Savings would depend on the degree to which the target could be achieved. Additional revenue in conjunction with possible cost savings could be as much as \$20 million.**
- *Note: Offering a competitive rate that is not achieved through budget reductions (e.g., the 6.5%) and the current full cost recovery method could also lead to fuller use of capacity and achievement of economies of scale,*
 - *But at lower net revenue gain than the target example, and*
 - *With unincorporated area taxpayers paying a disproportionately higher rate.*

Alternative Approach: Re-evaluate MRJC Purpose and Use

- **One example: Use KCCF primarily for felons, higher security, and high needs inmates.**
 - KCCF *“is the primary resource for special needs population and is adequate for general population, although it provided a very “hard” environment – not necessarily the most suitable for misdemeanor offenders.”* (Ricci Report, 2006)
- **And, enter into a consortium with cities to operate MRJC in total or in part as a low security, direct-supervision jail.**
 - *“Direct supervision is considered a best practice. Facilities operating under the direct-supervision model generally experience less violence and less property destruction compared to indirect supervision facilities.”* (OMP Report, 2004)
- **Other options are possible**

Potential Advantages

- ✓ Low, competitive cost
- ✓ Shared risk
- ✓ Savings to King County
- ✓ King County already has highly trained correctional staff who know how to work in the direct-supervision environment

Examples of Savings Potential

From Closing MRJC

- Direct savings at current MRJC population level would be an estimated \$36 million.
- This would be offset by a revenue loss of approximately \$32 million from state and cities under current fee structure.
- This results in an estimated savings of \$4.4 million, but the estimate can vary based on the actual number of inmates at MRJC and the fee structure in place at the time of closure. *This does not include costs or savings for the entire public safety system, or transition costs, which would have to be evaluated.*
- If department and county administrative overhead could be reduced, savings would increase.

From Consortium Approach

- **Potential savings from consortium approach vary widely depending on:**
 - The size of population to be served (to achieve economies of scale),
 - An agreed-upon staffing and operations plan, and
 - The amount of capital recovery the county could charge for providing its fully owned facility.
- **A conservative estimate for such a savings range would start at \$4 million per year.**

Conclusions

- King County has relatively high jail fees that it charges cities. Because of competition from other jurisdictions, the county is at risk of losing city inmates and the revenue they bring.
- The county does not have a track record of being able to reduce its costs when the inmate population declines. This means that a potential revenue loss from losing inmates could exacerbate the projected general fund deficit.
- The county may be able to reduce its risk and enhance revenues if it can lower its jail operating budget, take advantage of economies of scale, and charge a competitive rate that is attractive both to contracting cities and the State Department of Corrections.
- The county's fee-setting strategy should be based on a financial, business, and strategic plan that can be used to inform decisions.
- In addition to incremental changes, the county should consider alternatives to the way it operates its jails and pursues contracts with the cities and the state.

Findings and Recommendations

1. Informing County Policy-Making

- Under the King County Charter the legislative branch of county government has the policy-making power and responsibility.
 - ***King County Charter 220.20. Powers.*** *The county council shall be the policy determining body of the county and shall have all legislative powers of the county under this charter.*
- Thus it is the County Council that sets policy regarding fee setting, use of jail facilities, and contracting with other government entities for use of county jail space.
- The council's policy decisions can be best informed by having financial, strategic, and business plans that provide a range of alternatives to consider, and sound estimates of their potential short- and long-term fiscal impacts. Such plans do not currently exist for jail operations.

Recommendation 1

- The King County Executive should develop a consolidated financial, strategic, and business plan for adult detention that addresses, identifies, and evaluates:
 - Optimal use county jail capacity.
 - Options for reducing jail operating costs, including the possibility of using the jail at the Maleng Regional Justice Center for other purposes, other potential cost-saving opportunities identified in this report, and cost-saving strategies that may be suggested by jail management and staff.
 - Alternative fee-setting strategies for jail services aimed at enhancing revenues in order to mitigate the financial stress on the criminal justice agencies in the county's public safety system.
 - Partnering with cities in King County in pursuit of ensuring adequate and affordable regional jail capacity, with shared risks and a fair sharing of costs.
- Upon receiving the proposed plan, the King County Council should provide policy guidance and make modifications as needed, and consider the plan for adoption.

Findings and Recommendations

2. Inmate Population Forecasts

- Reliable inmate population forecasts are needed to support criminal justice policy, budget, and operational decision-making.
 - DAJD forecasts were off target and were not updated during the inmate population decline. This resulted in DAJD planning and budgeting for a population greater than actual experience (11 percent higher in 2008 and 27 percent higher in 2009).
- Forecasting Best Practices
 - Limit the potential for a conflict of interest
 - Independent entity prepares forecast
 - Planning processes supported by independent forecast
 - Provide timely updates to support decision-making
 - Examine recent changes and identify cause
 - Present forecast and supporting data in an understandable form
 - Describe assumptions
 - Obtain agreement on methods

Recommendation 2

- The King County Council, in collaboration with the County Executive, should consider assigning adult detention population forecast responsibilities to an entity, such as the Economic Forecast Council, that can provide independent, timely, and transparent forecasts that are reliable and can be used to inform and support:
 - County budget and program priorities
 - Jail facility utilization and operations planning
 - Jail fee setting
 - Revenue projections
 - Regional jail planning

Findings and Recommendations

3. Intake, Transfer, and Release

- Intake, transfer, and release costs are significant (\$12.4 million budgeted in 2010).
- Decline in ITR workload indicators:
 - Bookings and releases down approximately 20%*
 - Inmate transfers down 32%*
- Costs have not declined.
- Processes are paper driven; layers of staff review.
- Key workload data is not routinely monitored or accessible.

*Annualized 2007-2010

Recommendation 3

- The King County Council should consider requesting the executive to commission an independent analysis and business process mapping* study of DAJD's intake, transfer, and release workload that:
 - Identifies workload components and maps key processes of inmate intake, transfer, and release.
 - Measures time required to provide security supervision, to complete tasks (time-motion or random moment study) and sets benchmark performance targets.
 - Coordinates such study with any development by DAJD of an automated inmate transfer and release data system.
 - Makes recommendations for staffing and other resources needed to address current workload, and changes in the nature and the volume of the workload.

*Business process mapping is a technique that can be employed to identify barriers to efficient operation and to offer benchmarks for how operations can be improved.

Acknowledgements

We appreciate the cooperation and assistance provided to us by the management and staff of the Department of Adult and Juvenile Detention.

We also wish to thank the Washington State Caseload Forecast Council, the Washington State Department of Corrections, the South Correctional Entity, the Jail Administration Group, the King County Facilities Management Division, population forecast consultant Jack O'Connell, and staff to the King County Council for information provided that assisted us in preparing this report.

Audit Scope, Methodology and Standards

Audit Scope and Objectives

- This study evaluated DAJD's strategic, financial, and capital plans and analyses in response to projected changes in the adult inmate population and on planned use of existing and future jail capacity. Specifically, the audit evaluated how the Department of Audit and Juvenile Detention (DAJD) has managed its budget in relation to declines in inmate population and admissions.
- In order to understand the implications of DAJD's population management in a broader context, this audit also evaluated how inmate population projections are conducted and managed, and the department's approach to contracting with cities for use of the county's jail beds, and setting fees and rates for jail services.

Methodology

- In conducting this performance audit we interviewed staff at DAJD headquarters and at the county's two jails, and we toured both facilities. In conducting our analyses, we relied primarily on documentation and data provided by DAJD, supplemented by data from other sources including the county's financial and accounting system, ARMS.

Internal Controls

- We evaluated internal controls relevant to the audit objectives. This included a review of relevant policies and procedures relating to data system management controls and reporting.

External Impairment

- Delays in receiving requested information and access to individuals needed to conduct the audit created an impairment in terms of limiting the extent of analysis we could perform on each element of our work plan. However, this impairment did not affect our ability to form independent, objective analysis, findings and conclusions regarding the topics covered in this report.

Audit Standards

- The work performed in this audit was carried out in conformance with generally accepted government auditing standards.

Technical Appendix 1:

Efficiency Target Example

- One example of the impact of achieving efficiencies is discussed on pages 28 and 29 of this report.
- We chose to present this specific example because it rests on assumptions about changes that could be within the range of possibility, specifically:
 - Raising the jail population to the 2007 level would represent an increase of 287 inmates over the 2009 level. This number is well within the estimated 600+ inmates that cities are currently housing in facilities other than King County's two jails.
 - The savings target of 6.5% was applied only to the cost base for the daily maintenance and booking fee. If applied to the entire base (excluding WER), the \$7.8 million savings figure represents 6%. Other parts of this report identify opportunities for the Jails to reduce operating costs and achieve economies of scale that potentially could lead to savings approaching this target. The opportunities indicated in the report are not meant to represent the only opportunities, and the report encourages department management and staff to identify additional options.
 - Achieving a \$119 inclusive daily maintenance fee would make the county more competitive and at the same time would still offer the State Department of Corrections a rate that would be approximately \$28 per day lower than what the current full cost rate would be.
- Cost and savings estimates are based on applying DAJD's 2009 full cost model figures inflated to 2010, weighted average DOC and cities costs based on actual service utilization, giving a cost credit to DOC to reflect the value to the county of up to 30 women's work release beds provided by the state under the current contract, and using billing summaries for DOC provided for this analysis.

Technical Appendix 2:

Re-evaluate MRJC Purpose and Use

- An example of the savings potential from initially closing MRJC and reopening it as a facility with different purposes is discussed on pages 30 and 31 of this report. The possibility of closing MRJC arises due to the fact that the county's own inmate population is now lower than the KCCF capacity (see the graph on page 19).
- The range of savings identified is approximately \$8.4 million . *This estimate does not include costs or savings for the entire public safety system, or transition costs, which would have to be evaluated. It is, however, a starting point for the analysis of an alternative that can be considered as a potentially financially attractive option when compared to offering fees under jail contracts that do not achieve full cost recovery.*
- Within the \$8.4 million, the savings from a repurposed MRJC are estimated at a conservative
- \$4 million per year. We consider this a conservative estimate for the following reasons:
 - As a benchmark for the cost base, we are using the recently published SCORE long-term rate.
 - For the new MRJC maintenance day fee, we increased the SCORE daily implied maintenance cost base for long-term contracts by 33% to reflect possible higher costs of county corrections staff and administration, and possible higher costs due to an older facility. Adjusting upward by 33% was a way of conducting a sensitivity test of the underlying concept and assumptions.
 - For a capital recovery fee, we assumed that the county would charge only 1/3 the amount being charged by SCORE to cover that facility's capital costs. Because the county has no debt service to pay on MRJC, any capital recovery charged would be additional revenue for the county.
 - Finally we made a conservative assumption regarding the number of inmates to be served. We assumed 400 contract inmates initially at the facility, which is at least 200 fewer than the current number of inmates in county jails under contract. If more inmates are assumed, the revenue impact for the county improves.

Executive Response

The Executive:

- Partially concurred with Recommendation 1.
- Did not concur with Recommendation 2.
- Took no position on Recommendation 3 directed to council but commented that business mapping would be needed for development of a new IT system for ITR.

EXECUTIVE RESPONSE

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King County

Dow Constantine

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Seattle, WA 98104-1818

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www.kingcounty.gov

KING COUNTY AUDITOR

SEP 10 2010

RECEIVED

September 10, 2010

Cheryle Broom
King County Auditor
Room 1033
C O U R T H O U S E

Dear Ms. Broom:

I would like to thank you for the opportunity to respond to the proposed final report on the Jail Planning and Operations Performance Audit. In this response, I will 1) highlight how we have worked to strengthen partnerships with our contract cities and provide a foundation to explore new directions for jail contracting and regional cooperation, 2) provide comments on topics raised in the report including steps taken to manage jail costs, and 3) respond to the specific audit recommendations.

Overall, the proposed audit report raises important issues about the future of jail services contracting. While we may differ on some of the details, we support the broader direction of exploring new approaches for contracting. In particular, the audit recommendation to work "with cities in King County in pursuit of ensuring adequate and affordable regional jail capacity, with shared risks and a fair sharing of costs" captures well the strides we have made in recent months.

The observations and recommendations in the proposed audit report also relate to the recently approved King County Strategic Plan. In particular, the Plan outlines the priority of operating "secure and humane detention facilities that comply with legal and regulatory requirements." Maintaining the safety and security for staff and inmates is the highest priority for the Department of Adult and Juvenile Detention and an important lens with which we must examine concepts that impact jail operations.

The Strategic Plan also calls for maintaining "adequate levels of secure detention for violent and repeat offenders." King County plays a crucial role in advancing this priority, first through its responsibility for managing the felony detention population and the unincorporated

misdeemeanor population and second through its partnerships with the cities to meet the region's overall jail needs.

Strides towards Strengthening Partnerships with Cities

Regional Jail Planning: At the beginning of 2010, the county was simultaneously involved in extending the jail services agreement with the cities through 2016 and in participating in planning efforts by the North/East Cities (NEC) for siting and building a new misdemeanor jail in King County. Since that time, the extension agreement was approved by the County Council and 24 cities and we have moved to strengthen our partnership with cities that resulted in canceling the process for building a new jail.

Similar to the observations in the proposed report, our discussions with NEC recognized the changing landscape of the region's jail population and capacity. The changes include an unanticipated significant decline in the county's jail population over the past two years and new capacity available to the cities through other contracts. Recognizing these changes, the county and NEC reviewed jail capacity and needs through 2020 and discussed opportunities to meet our respective needs and strengthen regional cooperation.

The result of these discussions was a framework that consisted of two parts. The first is support for launching a regional jail planning and management group whose focus includes effectively and efficiently utilizing the jail capacity from jurisdictions across the county, tracking and forecasting trends in the region's jail population, and fostering cooperation on meeting the region's jail needs. This group, consisting of entities operating jails and cities contracting for jail beds, would be a collaborative forum to anticipate and plan for the needs of the region and cooperate on identifying and mitigating risks to meeting these needs.

The second part of this proposed framework is to extend the county's jail services agreement with interested cities from 2017 through 2020. Under this extension, the county would make 150 beds available if working together with the cities we are able to launch the regional jail planning and management group and agree to several specific measures in the extended jail services agreement such as a minimum number of beds for which participating cities would pay regardless of use.

Announced in May 2010, this framework contributed to NEC's decision to cancel its siting process for a new jail, provided King County with a longer term contracting opportunity, and put in place a mechanism to strengthen regional cooperation on anticipating future jail needs and encouraging cooperative solutions.

2011 Jail Fees: In June 2010, the Department of Adult and Juvenile Detention (DAJD) calculated the preliminary jail fees for 2011 according to the methodology set forth in the recently approved Jail Services Agreement (JSA). Since the methodology resulted in fees increasing at unexpectedly high rates, DAJD initiated discussions with the Jail Advisory Group (JAG) to review them and decide on next steps. Through this collaborative process, the county

and JAG came to a common understanding of contributing factors to the increase. As a result, we developed a modification to the methodology in the jail services agreement as a one-time fix for 2011. By mid-August, the county representatives and the JAG reached agreement on proposed modifications to the JSA to achieve more modest increases in fees for 2011. This expedited timing allowed all jurisdictions to have the necessary information to consider in developing their 2011 budgets.

The county and JAG also recognized that it was important to quickly resume discussions to consider solutions for 2012 and beyond. This experience in addressing the 2011 jail fees and the regional jail planning has shown that the cities and the county have complementary interests in solutions that not only achieve affordability and fair sharing of costs but also address the long term need for predictability and capacity. As noted in the proposed audit report, the jail capacity and contracting landscape in many ways has changed and these upcoming discussions are an opportunity to build on the accomplishments in 2010.

Managing Jail Costs

Managing jail costs is crucial to both ensuring competitive jail fees and addressing the severe budget crisis in the county's General Fund. With the recent decline in the jail population, DAJD has been working to maximize operational cost savings while managing offsetting cost pressures.

DAJD's primary mechanism for responding to population changes is to close housing units. From September 2007 to present, DAJD has closed the equivalent of six housing units. DAJD's budget also has been reduced related to the decline in the jail population. In 2010, the budget for the adult secure divisions was reduced by \$1.8 million through freezing 22 vacant positions.

However, like other county agencies, DAJD has had inflationary cost increases. These include salary-related increases (e.g., cost of living adjustment, labor settlements, and benefits) and certain supplies and services. DAJD also faces higher operating costs outside of the housing units. These include increases in hospital guarding, implementing Department of Justice recommendations, and managing special populations, such as inmates in psychiatric and acute medical housing.

Similar to other criminal justice agencies, DAJD is also dealing with more complexity. The lower overall population levels and a relatively higher number of more complex inmates makes it more difficult for the department to house inmates efficiently. This limits DAJD's ability to close as many housing units as the decline in the jail population might otherwise suggest.

Given the county's financial constraints, we do not have the luxury to stop looking for efficiencies or to avoid cutting services. In preparing efficiency and reduction concepts for the 2011 budget, DAJD has been examining options that take into account the increasing complexity of the jail population, maintain safe and secure facilities for staff and inmates, and

allow it to continue to support the courts, law enforcement, and other criminal justice partners. Later this month, I will transmit my proposed 2011 budget which will include difficult but necessary measures to reduce costs across all county operations and services including DAJD.

The focus on efficiencies for all departments will continue beyond the adoption of the 2011 budget. DAJD will continue to explore potential efficiencies including revisiting previously vetted concepts that were noted in the proposed audit report. All concepts need to be tested to see if, in today's circumstances, they will lead to significant cost savings without jeopardizing the safety and security of the jails or deviating from sound correctional practices.

Comments on Specific Topics in the Audit Report

While the attached matrix provides specific responses to the three recommendations in the proposed audit report, I would like to comment on two specific issues from the audit report.

Department of Corrections: The audit report includes the observation that the county is charging the Department of Corrections (DOC) a lower rate than full cost recovery. The agreement with DOC was approved by the County Council in 2004 and, for the first time, allowed King County to charge DOC for certain felony offenders who are being held in the jail for violations committed while on community custody. This new partnership with DOC provided additional resources to the county so that we could house a population where we had a shared public safety interest. It also minimized the financial risk to the county by providing a minimum number of beds for which DOC would be charged regardless if they are used. Moreover, without this partnership, King County would not have access to DOC work release beds for women. Finally, the revenue from this agreement continues to be an important benefit to DAJD's budget and General Fund.

The audit report also suggests that, by not charging DOC a full cost recovery rate, the county is experiencing a "revenue shortfall." The concern with this statement is that it assumes DOC would continue contracting with the county at the same level with this much higher rate. Alternatively, the county could lose significant revenue if DOC opted to reduce its use of county beds.

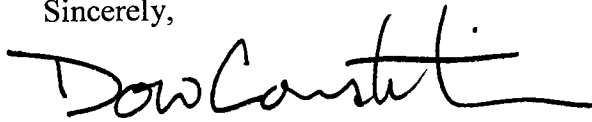
Forecasting: The proposed audit report suggests that the gap between the projected and actual jail population is due to problems with DAJD's forecasting practices and could be resolved by forming an independent forecasting entity. We do not believe that the accuracy of county's forecasting practices would be substantially improved by using a separate entity. Moreover, the county's forecasting approach includes a variety of sound practices:

- The forecast is led and developed by an independent nationally recognized consultant.
- The forecast is based on an established approach called "Components of Change" which involves holding assumption-setting sessions with local criminal justice officials to anticipate future trends.

- Actual population is reviewed on a monthly basis by DAJD staff and the Criminal Justice Council.
- Trends are updated on an annual basis to reflect recent experience which is the basis for budgeted staffing estimates.

Many staff hours have been devoted to this report by our respective staffs. I want to extend my appreciation to both teams for their work on this audit. Their work will inform the county's efforts moving forward. If you have any questions, please contact Hikari Tamura, Acting Director, Department of Adult and Juvenile Detention, at 206-296-3402.

Sincerely,



Dow Constantine
King County Executive

Enclosure

cc: Hikari Tamura, Acting Director, Department of Adult and Juvenile Detention
Gail Stone, Law and Justice Policy Advisor, King County Executive Office
Dwight Dively, Director, Office of Management and Budget (OMB) and Office of
Strategic Planning and Performance Management (OSPMM)
Toni Rezab, Deputy Director, OMB
Krista Camenzind, Budget Supervisor, OMB
Elissa Benson, Deputy Director, OSPMM

Recommendation	Agency Position	Schedule for Implementation	Comments
1. The King County Executive should develop a consolidated financial, strategic, and business plan for adult detention that addresses and identifies:	Partially Concur	Schedule will be determined as part of the work on King County's Strategic Plan.	Since this recommendation has several parts, there is a corresponding Executive response to each part. The Executive partially concurs with the overall recommendation to develop a strategic plan. With the recent approval of the King County Strategic Plan, Executive departments will be involved in developing strategic plans to address goals and objectives that fall within their area of expertise. Rather than DAJD developing two separate plans, the efforts will be combined. DAJD will ensure the major elements of this adult recommendation are incorporated in the combined plan. However, it should be noted that 2012 jail fee discussions with the cities may advance at a faster pace than the timeline for this plan. DAJD and Executive Office leadership will continue to work with Council to develop the overall direction for these discussions.
a. Optimal use of county jail capacity	Concur	See #1 above	Operating county jails at efficient economies of scale in a complex and constantly changing environment is an important consideration but one that must be balanced with other considerations such as operating safe and secure facilities and providing a stable, predictable, and efficient service to law enforcement, courts, cities, and DOC.
b. Options for reducing jail operating costs, including the possibility of using the jail at the Maleng Regional Justice Center for other purposes,	Do Not Concur		The recommendation to consider repurposing the MRJC raises substantial issues for the operation of the region's felony and misdemeanor criminal justice systems. Given its far-reaching impacts on these systems and its limited saving potential, we do not believe that this concept warrants further consideration at this time.
b (cont'd). other potential cost-saving opportunities identified in this report, and cost-saving strategies that may be suggested by jail management and staff.	Concur	See #1 above	As part of the plan, DAJD will revisit options listed in the audit report from prior efforts and will continue to explore new options. Cost savings strategies will be considered in the larger context of providing a safe, secure, and humane facility that serves broader public and criminal justice system objectives.
c. Alternative fee-setting strategies for jail services aimed at enhancing revenues in order mitigate the financial stress on the criminal justice agencies in the County's public safety system.	Concur	See #1 above	While we support exploring fee-setting strategies, we would note that there are other considerations to contracting and forming a long-term partnership with cities.

Recommendation	Agency Position	Schedule for Implementation	Comments
d. Partnering with cities in King County in pursuit of ensuring adequate and affordable regional jail capacity, with shared risks and a fair sharing of costs.	Concur	See #1 above	We support this recommendation and made progress in 2010 on several fronts as noted in the transmittal letter.
e. Upon receiving the proposed plan, the King County Council should provide policy guidance and make modifications as needed, and consider the plan for adoption.	NA		
2. The King County Council, in collaboration with the Executive, should consider assigning adult detention population forecast responsibilities to an entity, such as the Economic Forecast Council, that can provide independent, timely and transparent forecasts that are reliable and can be used to inform and support: -County budget and program priorities -Jail Facility utilization and operations planning -Jail Fee setting -Revenue projections -Regional jail planning	Do Not Concur		The report asserts that, because recent jail population forecasts have not tracked with actual experience, an independent entity should be formed to conduct the adult detention population forecast. The report, however, does not indicate that the DAJD for many years has used an established independent consultant who develops the forecast based on input from local criminal justice officials. DAJD uses sound practices for developing its forecasts. Please refer to the transmittal letter for additional information.

Recommendation Agency Position Schedule for Implementation Comments

<p>3. The King County Council should consider requesting the Executive to commission an independent analysis and business process mapping* study of DAJD's intake, transfer and release workload that: a. Identifies workload components and maps key processes of inmate intake, transfer, and release. b. Measures time required to provide security supervision, to complete tasks (time-motion or random moment study) and sets benchmark performance targets. c. Coordinates such study with any development by DAJD of an automated inmate transfer and release data system. d. Makes recommendations for staffing and other resources needed to address current workload, and changes in the nature and the volume of the workload.</p>			<p>The current Intake, Transfer, and Release (ITR) operations and staffing at King County Correctional Facility (KCCF) is the result of the detailed operational planning required through the remodel of ITR under the Integrated Security Project. Moreover, DAJD has begun to map out its business flow as part of a project to replace the Department's aging information systems. Since the most significant opportunities to streamline ITR will require new information systems, it may not be prudent to invest significant resources in studying and re-engineering ITR beyond the work that is underway until funding is identified for these new information systems.</p>
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**AUDITOR'S COMMENTS TO
EXECUTIVE RESPONSE**

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AUDITOR'S COMMENTS TO EXECUTIVE RESPONSE

We appreciate the County Executive's support for exploring new approaches for contracting and for identifying potential efficiencies in jail operations. As the executive notes, however, we do have some differences on details, and we would like to take this opportunity to provide our perspective on some of the points raised by the executive. We will first address specific comments made in the executive's response, and then address areas where the executive has not concurred or has not fully concurred with the report's recommendations.

Department of Corrections (DOC) Contracting

The audit report also suggests that, by not charging DOC a full cost recovery rate, the county is experiencing a "revenue shortfall." The concern with this statement is that it assumes DOC would continue contracting with the county at the same level with this much higher rate. Alternatively, the county could lose significant revenue if DOC opted to reduce its use of county beds. (Executive Response p. 4)

To our knowledge the audit report has provided, for the first time, information about the degree to which the rates charged to DOC do not achieve full cost recovery. When the initial DOC contract was submitted to the council for approval in 2004, this kind of information was not included. While we recognize that the DOC contract brings in revenue to the county, it is important to note the following:

- The county currently does not have a financial, business, and strategic plan for the jails to help inform decision-makers about the economic trade-offs of pricing alternatives for contracting for either DOC or our city partners.
- The major thrust of the audit report in relation to the DOC contract is that the county should strive to reduce its jail operating costs in a responsible manner and achieve efficiencies through economies of scale. If the county can achieve these goals, it can have contracting rates that are competitive with other jurisdictions. If the county cannot achieve these goals, it may find itself in a position where offering lower-than-full cost recovery in contracts is fiscally unsustainable.
- Most important, if the county can achieve a competitive market rate for its jail beds, DOC would pay more than it is paying now, but less than if it were paying the current full cost rate. DOC's alternative to paying the county a market rate would be to find a better rate elsewhere or to find other means of housing its community custody inmates.

Recommendation 1: The King County Executive should develop a consolidated financial, strategic, and business plan.

The executive concurs with recommendation 1 except for evaluating options for using the jail at the Maleng Regional Justice Center (MRJC) for other purposes. This non-concurrence is based, in part, on the belief that the possibility of limited savings or increased costs does not warrant the investment of resources and effort to explore this far-reaching concept with significant

AUDITOR'S COMMENTS TO EXECUTIVE RESPONSE (Continued)

impacts to the criminal justice system including law enforcement, courts, attorneys, and city partners.

While the report recognizes that there are uncertainties about costs, savings, and other potential impacts, the starting range of \$8.4 million identified may represent a threshold that is high enough to justify serious consideration. In any event, if the county loses city inmates under contract and the revenue they bring, and cannot scale back operations and costs proportionally while operating two jails, the county may have to consider alternatives to current means of operating its jail facilities. We identify a range of options for different uses of the MRJC, not just one alternative to current practice.

Recommendation 2: King County Council, in collaboration with the Executive, should consider assigning adult detention population forecast responsibilities to an independent entity.

The executive's response claims that recent agency forecasts are based on sound practices, yet the audit shows the extent of the discrepancy between the agency's annual internal forecasts used for budgeting and the actual inmate populations. The approach used by the agency for these annual forecasts did not meet best practice standards of independence, timeliness, and transparency. We found that the agency made internal decisions to not update the forecasts used for annual budget deliberations with timely information that would have reflected the significant inmate population decline in calendar year 2008. In 2008 and 2009, the agency developed and applied an internal "policy adjustment factor" which was used to develop the annual forecast update used for budget deliberations. We found that the administrative record did not explain or provide documentation for the basis of this factor.

We also found that the agency was not able locate or identify within its electronic files the independent, long-term components of change forecast model it commissioned in 2007. Maintenance and use of this model could inform criminal justice policy and budget planning and decision-making.

Recommendation 3: The King County Council should consider requesting the Executive to commission an independent analysis and business process mapping study of DAJD's intake, transfer, and release workload.

Because this recommendation is directed to the council, the executive did not indicate a position. However, the response states that

... the most significant opportunities to streamline ITR will require new information systems, it may not be prudent to invest significant resources in studying and re-engineering ITR beyond the work that is underway until funding is identified for these new information systems.

AUDITOR'S COMMENTS TO EXECUTIVE RESPONSE (Continued)

An independent analysis and business process mapping study can assist in identifying those areas of an operation that would benefit most from new information systems and processes, and can help determine the changes to information systems that should occur. Although the department states that it conducted detailed operational planning of ITR as part of the ISP remodel at KCCF, the department has not developed plans for either facility that explain how ITR staffing is driven by workload levels or security needs. This review also looked only at KCCF and not at the MRJC. Additionally, the department is not collecting and monitoring workload data on key ITR responsibilities, and therefore does not know what the specific staffing requirements are to support these functions. Given the fiscal crisis currently facing the county, and the 20 to 30 percent declines in workload that have occurred, we believe that a high priority should be given to a review of current workload and operations to see if efficiencies can be gained to reduce costs.

The executive's response further mentions that DAJD has already begun to map out its ITR business flow. We encourage such preliminary efforts, including the collection of workload data that drives staffing needs, and we think it is important for the agency to have some ownership and confidence in the outcomes and conclusions of a workload analysis and business process mapping study. We urge that such a study be conducted by an outside, independent consultant that has broad experience and a track record of success, and who will work in close collaboration with the department.

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REPORTS BY THE KING COUNTY AUDITOR'S OFFICE

- 2010** Jail Planning and Operations Performance Audit (P)
2009 Emergency Medical Services Financial and Compliance Audit (F)
King County Metro Transit Bus Procurement (P)
Financial Review of Unfunded Mandates (F)
- 2009** Assessment and Analysis of Euthanasia Practices at King County Animal Care and Control (P)
Animal Care and Control (P)
Emergency Medical Services Levy Financial Review (C)
Performance Audit of Transit (P)
Summary Report
Technical Report A: Financial & Capital Planning
Technical Report B: Service Development
Technical Report C: Staffing
Technical Report D: Paratransit
Technical Report E: Vehicle Maintenance
Technical Report F: Ridership Data & Emergency Communication
Accountable Business Transformation Program Oversight Reports (O)
Data Center Relocation Project Oversight Reports (O)
Harborview Ninth & Jefferson Building Project Oversight Reports (O)
Brightwater Project Oversight Reports (O)
- 2008** Compliance Audit Historic Preservation Funding (F)
Financial Audit Environmental Health Services (F)
Alternative Capital Project Delivery Methods Study (S)
Oversight Monitoring Consultant Review of the Brightwater Cost Update, 2008 Trend Report (O)
Brightwater Project Quarterly Oversight Reports (O)
Harborview Ninth and Jefferson Building Project Oversight Reports (O)
Follow-up Review of 2005 and 2006 Brightwater Project Performance Audits (P)
Due Diligence Report - Cost Benefit Analysis: Accountable Business Transformation (ABT) Program (S)
Performance Audit of Code Enforcement (P)
- 2007** Jail Health Services Pharmacy Operations and Medication Administration Performance Audit (P)
Internal Control Self-Assessment Audit Survey (S)
County Vehicle Replacement Performance Audit (P)
Report on King County 2006 and 2007 Concurrency Modeling Review (C)
Facilities Management Division Capital Programming and Planning (P)
- 2006** Follow-up on Implementation of Recommendations from 2004 Performance Audit of the Roads Services Division Capital Planning (S)
Auditor's Summary Report, Oversight of the Accountable Business Transformation (ABT) Program (S)
Auditor Review of Feasibility Analysis of the Potential for Consolidation of Court Administration Functions (S)
Review of King County's Human Services Contracting Practices (P)
New Construction Assessments (P)
Report on King County Concurrency Modeling Review (C)
Civil Division King County Prosecuting Attorney's Office (P)
Management of Brightwater Treatment Plant Engineering Services Contract Amendments (P)
Jail Overtime (P)
Follow up on Economic Analysis of Capital Projects (S)
- 2005** 2003 Audit Findings of Washington State Auditor and Deloitte and Touche (S)
King County Auditor's Office Review of Quantifiable Business Case Projects (S)
King County Procurement Practices for Brightwater Professional Design Engineering Services (P)
Records Storage Follow-up Review (S)
King County Workers' Compensation Program (P)
Transit Capital Planning and Management (P)
King County Sheriff's Office: Phase 2 (P)
Elections Operations Management Audit (M)
Follow-up to 2004 Workers' Compensation Financial Audit (S)
2004 Audit Findings of the Washington State Auditor and Deloitte and Touche (S)
DDES Performance Monitoring (S)
Auditor's Summary Report, Implementation of the ISP/OMP (Year-end 2005) (S)
- 2004** Washington State Auditor's Office 2002 Audit Findings (S)
Follow-up Review: 2002 Sheriff's Communications Center (S)
Dept. of Development & Environmental Services Permitting Best Practices Review (S)
City-County Records Storage Operations Partnering Opportunities (joint study with Office of Seattle City Auditor)
I-Net Performance Measurement Follow-up Review (S)
Follow-up: Pacific Hospital Preservation and Development Authority Interlocal Agreement (S)
Performance Measurement Program (C)
Jail Operational Master Plan (OMP) Oversight - Quarterly Reports (S)
Roads Services Division Capital Planning (P)
Dept. of Development & Environmental Services Workload and Staffing (P)
Workers' Compensation Program (F)
King County Sheriff's Office (P)
Follow-up: Wastewater Treatment Division Capital Planning (S)
- 2003** Transit Pass Employee Benefit Tax Issue (S)
Follow-up Review - Performance Audit of Residential Assessments (S)
Take Home Vehicle Taxability Issue (S)
City of Seattle/King County Joint Work Plan for Partnering Opportunities (joint study with Office of Seattle City Auditor)
Follow-up Review on Financial-Related Audit of Information and Telecommunications Services Infrastructure Operating and Maintenance Costs (S)
Adult Detention Jail Costs Follow-up Study (S)
Groundwater Protection Services Inventory Review (S)
Review of Environmental Health Services Fee Structure Report (S)
Follow-up Review: Facilities Management Fund (S)
Wastewater Treatment Division Capital Planning (P)
King County Health Benefits (S)
- 2002** Residential Property Assessments (P)
King County Sheriff's Communications Center (P)
Facilities Management Fund (F)
I-Net Performance Measures (C)
DDES Billing Practices (S)
District Court Revenues (S)
King County Jails (S)

ALTERNATIVE FORMATS AVAILABLE UPON REQUEST
CONTACT 206-296-1655 or TTY 296-1024

REPORTS BY THE KING COUNTY AUDITOR'S OFFICE

- 2001** 2000 Body of Work Review Documents (S)
 Environmental Impact Statement Consultant Study (S)
 King County Copier Contract (S)
 Follow-up to Management Audit of Scale Operator Injury Claims (S)
 Take-Home Vehicle Policies and Practices (M)
 Vanpool Replacement and Surplus Practices (M)
 Pacific Medical Center Interlocal Agreement (S)
 Grading Enforcement at Palmer Junction Gravel Pit (P)
 Institutional Network (I-Net) Project (F)
 Current Expense Fund Transfers (S)
 Financial Systems Replacement Program (C)
 Limited Review of the County's Capital Planning and Leasing Process (S)
 Washington State Auditor's Office 2000 Audit Findings (S)
 Health Benefits Audit Survey (S)
- 2000** Follow-up: Management/Financial Audit of Information and Telecommunications Services Infrastructure Operating and Maintenance (S)
 Summary of Community Concerns – Palmer Pit (S)
 Audit Recommendation Implementation (S)
 Follow-up: State Auditor's Office 1998 Finding Regarding Control Over Payroll in King County Park System (S)
 Sheriff's Office Overtime (M)
 Office of Human Resources Management Hiring Practices (M)
 Columbia Public Interest Policy Institute (M)
 King County Permit Processes and Practices (M)
 School Impact Fees (S)
 Sheriff's Office FTE and Budget Changes, 1994 – 2000 (S)
 Park System Take Home Vehicle Practices and Logo Design Issues (S)
 KCSO Audit Compliance: Information Management (S)
 Review of Construction and Facilities Management Temporary Employees – Logan-Knox Settlement Agreement Implementation (S)
 Scale Operator Injury Claims (M)
 Parks Department Span of Control (S)
 1999 Body of Work Review Data – Use of 200 Hour Threshold Report (S)
 Elections Management System (S)
- 1999** Information Technology Planning, Development, and Implementation Processes (M)
 East Lake Sammamish Trail (S)
 Bond Funded Capital Improvement Projects (F)
 King County Traffic Volume Forecast Model (S)
 Jail Overtime (S)
 Transit Management (C)
 Disposition of Firearms (S)
 Metro Transit Vehicle Maintenance Operations (M)
 Employee Benefits (C)
 Risk Management (C)
- 1998** Automated Telephone Systems (S)
 Interlocal Agreements & Public Agency Contracts (S)
 Review of Selected Capital Project Funds (S)
 Metro Tunnel Rail Installation Process (M)
 Road Maintenance Contracts (F)
 ITS Infrastructure Operating and Maintenance Costs (F)
- 1997** King County Methadone Treatment Programs (M)
 Criminal Justice-Funded Department of Public Safety Staffing (S)
 Permit Fee Waivers (M)
 Animal Control Section Collection Practices and Interlocal Services (F)
 King County Contract for Sobering Services (S)
 Office of Civil Rights Enforcement Case Management (S)
 Neighborhood Drainage Assistance Program (S)
 Surface Water Management Program (S)
 Motor Pool (S)
 Information and Telecommunications Services (M)
- 1996** Dept. of Metropolitan Services West Point & Renton Wastewater Treatment Facilities (C)
 1990 Code Enforcement Audit Follow-Up (M)
 Dept. of Metropolitan Services Compensatory Time Policies, Procedures, and Practices (S)
 King County Women's Program (M)
 Cultural Programs (Hotel/Motel Tax Distribution) (F/M)
 Investment Management (F)
 King County Road Construction Fund and Capital Improvement Program (M)
 Emerging Infectious Diseases and Laboratory Operations (M)
 DUI Offender Program (M)
 King County Real Property Acquisition Practices (M)
 Seattle-King County Dept. of Public Health (SKCDPH) Immunization Program (M)
- 1995** Dept. of Metropolitan Services Temporary Contract Workers (M)
 King County Purchasing Practices & Supply Contract Prices (M)
 Sewage Facilities Capacity Charge (F)
 Audit Recommendation Implementation (S)
 Dept. of Metropolitan Services Professional Services Contract (M)
 Human Services Dept. Monitoring of Contract Compliance (F)
 Biomedical Waste Regulation Enforcement (S)
 Customer Service Motion Survey (S)
 County Fair Financial & Contract Management (F/M)
 Supported Employment Program (M)
- 1994** Span of Control (S)
 Community Diversion Program (M)
 DDES Reduction-In-Force Process (S)
 Cedar Hills Alcohol Treatment Facility (CHAT) Accounting Procedures and Staffing Levels (M)
 DDES Fire Marshal's Office Fire Investigation Unit (S)
 DDES Accounts Receivable (F)
 Travel Expenses and Credit Card Use (M/F)
 Services & Treatment Alternatives for Developmentally Disabled Offenders Incarcerated in the King County Correctional Facility (M)
 Board of Appeals and Equalization (S)
 Surface Water Management Non-Construction CIP Costs (S)
 Tracking and Reporting on Lawsuits Involving King County (S)
 Jail Overtime Study Follow-Up (S)
- 1993** DDES Assigned Vehicles (M)
 Certificate of Occupancy Process (M)
 Collection of Civil Penalties and Recovery of Abatement Costs (F)
 DDES Field Inspection Function (M)
 Police Overtime for Court Appearances (M)
 Dept. of Youth Services Sex Offender Unit and Special Sex Offender Dispositional Alternative Program (M)
 Office of Open Space Financial Administration (M/F)
 Collection Enforcement Section (S)
 Cellular Phones (S)
 Surface Water Management Service Charges (F)
 Acceptance of Special Waste at County Landfills (S)
 Solid Waste Division Internal Controls for Handling and Storage of Parts, Fuel, and Other Operating Supplies (F)

- (C) Audit/Study conducted by consultants
 (F) Financial Audit
 (M) Management Audit
 (P) Performance Audit
 (S) Special Study
 (O) Capital Projects Oversight

ALTERNATIVE FORMATS AVAILABLE UPON REQUEST
 CONTACT 206-296-1655 or TTY 296-1024